

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

JEUP, INC., a Michigan corporation,

Plaintiff,

v.

CHENG MENG FURNITURE CO. LTD., a
Singapore corporation,

Defendant.

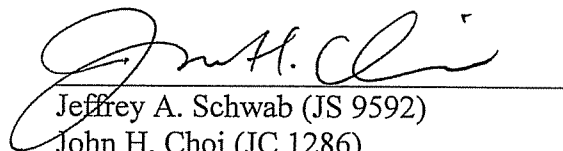
07 CIV. _____

**PLAINTIFF JEUP, INC.'S RULE
7.1(a) DISCLOSURE STATEMENT**

Pursuant to Rule 7.1(a) of the Federal Rules of Civil Procedure, Plaintiff JEUP, INC. states that it has no parent corporation and no publicly held corporation that owns 10% or more of its stock.

Dated: June 27, 2007

ABELMAN, FRAYNE & SCHWAB



Jeffrey A. Schwab (JS 9592)

John H. Choi (JC 1286)

666 Third Avenue

New York, New York 10017

Tel: 212.949.9022

Attorneys for Plaintiff Jeup, Inc.